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PART II—Section 3—Sub-section (ii)

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MINISTRY OF FINANCE

(Department of Economic Affairs)

ORDER

New Delhi, the 26th February 1964

S.O. 726.—In exercise of the powers conferred by section 23 of the State of Nagaland Act, 1962 (27 of 1962), the President hereby makes the following amendments in the Union Duties of Excise (Distribution) Act, 1962 (3 of 1962), the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), the Estate Duty (Distribution) Act, 1962 (9 of 1962) and the Constitution (Distribution of Revenues) Order, 1962, namely:—

1. In the Union Duties of Excise (Distribution) Act, 1962, section 3 shall be re-numbered as sub-section (1) thereof and after that sub-section as so re-numbered, the following sub-section shall be inserted, namely:—

“(2) There shall also be paid out of the Consolidated Fund of India to the State of Nagaland, an amount equal to 0.03 per cent. of the distributable Union duties of excise during the financial year 1963-64 and an amount equal to 0.1 per cent. of the distributable Union duties of excise during each of the subsequent financial years”.

2. In the Second Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957, in paragraph 2—

- (i) the word “and” occurring at the end of clause (a) shall be omitted;
- (ii) after clause (a), the following clause shall be inserted, namely:—

“(aa) to the State of Nagaland, as from the date of formation of that State, a sum equal to 0.05 per cent. of the net proceeds:

Provided that a sum equal to 0.02 per cent of the net proceeds during the financial year 1963-64 shall be payable in respect of the period ending with the 31st March, 1964”;

- (iii) in sub-clause (ii) of clause (b), for the figures and words “99 per cent.” the figures and words “99.02 per cent. during the financial year 1963-64 and 99.05 per cent. during each of the subsequent financial years” shall be substituted;

(iv) in the proviso, after the word, brackets and letter "clause (a)", the words, brackets and letters "or clause (aa)" shall be inserted.

3. In the Estate Duty (Distribution) Act, 1962, to sub-section (1) of section 3, the following provisos shall be added, namely:—

"Provided that the amount attributable to the Union territories shall be taken to be 0.98 per cent during the financial year 1963-64 and 0.95 per cent. during each of the subsequent financial years:

Provided further that out of the amount distributable among the States, there shall be paid to the State of Nagaland during the financial year 1963-64, 0.02 per cent., and during each of the subsequent financial years, 0.05 per cent. of the net proceeds and only the balance distributed among the remaining States in accordance with the provisions of sub-section (2)".

4. In the Constitution (Distribution of Revenues) Order, 1962—

(i) in paragraph 3, after sub-paragraph (2), the following sub-paragraph shall be inserted, namely:—

"(3) There shall also be paid to the State of Nagaland during the financial year 1963-64, an amount equal to 0.03 per cent, and during each of the subsequent financial years an amount equal to 0.1 per cent, of the net proceeds of the taxes on income, except in so far as those proceeds represent proceeds attributable to Union territories or to taxes payable in respect of Union emoluments";

(ii) in paragraph 4, after clause (a) of sub-paragraph (1), the following clause shall be inserted, namely:—

"(aa) a sum of Rs. 75 lakhs during the financial year 1963-64, Rs. 250 lakhs during the financial year 1964-65 and Rs. 275 lakhs during the financial year 1965-66 as grant-in-aid of the revenues of the State of Nagaland;"

(Sd.) S. RADHAKRISHNAN,
President.

[F. No. 12(6)-B/62.]

SHIV NAUBH SINGH, Jt. Secy.